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REPORT OF THE TRUSTEES FOR THE YEAR 1900

The Trustees have the honor to report to the members of the Corporation as follows:

The history of the Museum during the past year furnishes abundant ground for congratulation; its finances are in a flourishing condition, as may be seen in the preceding pages, by the statements of the Treasurer and of the Finance Committee. The amount of money required and spent for operating the Museum has been about the same as last year, namely, \$129,407.35.

VISITORS

The number of visitors during the year 1900 was 571,500, which is 31,440 more than the previous year. In the report for 1896 a table, taken from the turnstiles record-book, was published, showing the total number of visitors at the Museum each month of the years 1895 and 1896. This year from the same source a table is given which shows the total number of persons who visited the Museum during the last ten years, from 1891 to 1900 inclusive, as follows:

1891.....	467,622
1892.....	599,605
1893.....	559,267
1894.....	511,881
1895.....	526,488
1896.....	503,316
1897.....	555,769
1898.....	511,398
1899.....	540,060
1900.....	571,500

Total.....5,346,906

Since the Trustees established the registering turnstiles in 1880 the number of visitors recorded from that year to December 31, 1900, is 10,047,554.

ANNUAL MEMBERSHIP

The loss of annual members by death and other different causes averages about ten per cent. This year the Museum has lost 178 members, but this loss was more than covered by new members, and our list of paying members is 2,008, which is 35 more than last year at the same date.

NEW WING

The new east extension is about completed as far as the construction of it is concerned. Last year the Legislature passed an act authorizing the Department of Parks to equip and fit it up, and to make certain necessary changes and alterations in the old buildings, when the Board of Estimate and Apportionment has concurred with the plans made by the Trustees of the Museum.

On the 5th of November the Trustees sent plans prepared by them to the Park Department for approval, and they expect soon to hear that the Board of Estimate and Apportionment has ordered the sale of bonds, and that the work of equipping and fitting up of the new addition can proceed without further delay early this spring, and continue without interruption thereafter.

REPAIRS TO BUILDINGS

In the report of 1897 the Trustees spoke at length of the repairs to the buildings occupied by the Museum; of the duty of the Park Commissioners to keep these buildings from time to time in repair, as required by Section 2 of the lease, which reads as follows:

"Secondly—That neither the party of the first part, its successor
"or successors, nor the Mayor, Alderman and Commonalty of the
"City of New York, shall be in any manner chargeable or liable
"for the preservation of the said building, or the property of the
"party of the second part which may be placed therein, against fire,
"or for any damage or injury that may be caused by fire to the said
"property; but it is agreed that, damages as aforesaid excepted, the
"said party of the first part will keep said building from time to time
"in repair."

Since 1879 the Trustees have expended over ninety thousand dollars from their own funds in making only such repairs as were absolutely necessary. They have decided that hereafter they will devote no more money to this object. The Commissioners of the Department of Parks must in the future include in their annual estimates a sum sufficient to keep the Museum building in proper repair, or become responsible to the people for its gradual decay.

EDUCATIONAL WORK

The power of the Museum as an educational institution is evidenced more every year by the increasing number of Universities, Colleges and public and private schools that visit it, by the number of art students who apply for permits to copy and sketch works of art, and by the number of artists who copy in our galleries of paintings; 559 permits to copy in the Museum were issued during the year.

Museums, Colleges, Art Schools and Libraries throughout the United States are continually asking the Trustees to furnish them with casts of some of the sculptures in the Museum. These requests have become so numerous and urgent of late years that they have decided to establish a moulding and cast department in order to furnish to the said institutions such casts as they need for educational purposes. A catalogue of casts will soon be published and sent to all the institutions referred to above.

LECTURES

During the months of January, February and March, lectures were delivered at the Museum in co-operation with Columbia University, and were largely attended.

Those for January were on "The Art of the Japanese," delivered by Mr. W. B. Van Ingen.

January 6—The Japanese.

January 13—The Graphic Expression of the Japanese.

January 20—Hokusai.

January 27—A Study in Japanese Perspective.

For February, "French Architecture and Sculpture," delivered by Monsieur Jean Schopfer, of Paris.

February 3—Gothic Architecture; the System; the Monuments.

February 10—Gothic Monumental Statuary, Thirteenth, Fourteenth and Fifteenth Centuries.

February 17—The Architecture of the Renaissance; the Neoclassic, and Origins of Modern Architecture.

February 24—The Sculpture of the Renaissance and Modern Times, Sixteenth, Seventeenth and Eighteenth Centuries.

For March, "Art and Religion in the Primitive East," delivered by Rev. William Hayes Ward, D. D.

March 3—Conditions of Primitive Civilization in Babylonia.

March 10—Primitive Art of Babylonia (before 2500 B. C.).

March 17—Origin of Dualism in Primitive Babylonia. (Bel and the Dragon.)

March 31—The Religion of the Hittites.

GIFTS

The donations received during the year have been numerous and valuable. A detailed list of them will be found in another part of this report.

THE JACOB H. LAZARUS SCHOLARSHIP

The present holder of the Jacob H. Lazarus Scholarship is Mr. Andrew T. Schwartz, of Louisville, Ky., who was selected by the Committee in 1899. He has just completed one year of his studies in Rome.

BEQUESTS

The Museum received from the Executors of the estate of the late Professor Egleston, of Columbia University, a collection of sixteen clocks.

From the Executors of the estate of the late Philip Bissinger, a marble bust, and pedestal.

The Trustees have also been informed of the following bequests left to the Museum, the first two mentioned being reversionary:

- From Collis P. Huntington, his collection of paintings.
- From Robert Graham Dun, twenty-five paintings.
- From Osgood Field, a collection of objects of art.
- From Henry Villard, the sum of five thousand dollars.

INHERITANCE TAX

The tax, as far as the Art Museums of the country are concerned, is unjust and works to the detriment of the public interest. It is conceivable that a person who inherits a sum exceeding \$1,000,000 be made to pay a tax to the Government of fifteen per cent.; but when an institution like ours, wholly established for the good of the people, is bequeathed pictures valued or appraised at over \$1,000,000, the Trustees must either decline the bequest, or pay the tax of over \$150,000 out of their pockets.

The Trustees requested the Secretary of our Board to address the following letter to the Secretaries of all the important Museums in the country:

"Dear Sir:

"The Federal Inheritance Tax affects the Museums of Art more seriously than any other public or educational institutions. The bequests to most of them are in money and the effect of the tax is only to reduce the amount.

"But to the Art Museums, bequests are largely in valuable works of art. Under the law, these are appraised by Government Officials and the Museums are obliged either to pay the excessive tax or to decline to receive the gifts.

"For all the leading Museums it is believed very considerable provisions for such gifts have been made in wills.

"In many cases for bequests of large value, private subscriptions would be necessary to provide for the payment of the tax, otherwise the public must be deprived of the enjoyment and educational advantage provided by generous givers.

"Under the various State Inheritance Tax Laws, Educational, Philanthropic, Artistic and all other public institutions existing for the good of the people at large are exempted.

"This matter is now under consideration at Washington by the

" Committee on Ways and Means in the House in connection with the
 " proposed reduction of Internal revenue duties.

" Our Board of Trustees ventures to urge that the Trustees of
 " your Museum should make strong representations to the Committee
 " on Ways and Means, as we have done, and also should urge your
 " Senators and Representatives in Congress to exert their influence
 " that this unnecessary and most severe burden should be removed."

Yours respectfully,

(Signed)

L. P. DI CESNOLA,

Secretary.

The Chairman of the Executive Committee addressed
 the following letter to the Chairman of the Committee on
 Ways and Means:

" Hon. Sereno E. Payne,

" Chairman, Committee on Ways and Means.

" Washington, D. C.

" My Dear Sir:

" The present Federal Inheritance Tax bears most heavily and
 " discouragingly upon the Art Museums of the country. They are
 " founded entirely for the education and delight of the people, and
 " are doing great good. Pictures and statuary worthy of exhibi-
 " tion are very expensive, and come to these Museums mostly
 " as gifts. A large proportion of these are left by will, many of them
 " having been heirlooms or collected by their owners during a long
 " series of years.

" Under the present law these gifts are assessed at full and arbi-
 " trary values and the Museums are obliged to pay the large tax.

" The Metropolitan Museum of Art in New York City has assur-
 " ance that large and valuable collections have been left to it by will,
 " which the Trustees must either decline to receive or must open pub-
 " lic subscriptions in order to enable them to pay the Government tax.
 " I am sure the law was not meant to be oppressive in this regard.

" In all the inheritance laws of the several States, educational,
 " charitable and art institutions are exempted, as they exist for the
 " benefit of the people. In the modification of the law proposed by
 " the Committee on Ways and Means, will it not be possible to cor-
 " rect this great injustice?

" Trusting that your Committee may give this matter favorable
 " consideration,

" I am, my dear Sir, very truly yours,

(Signed)

" W. E. DODGE,

" Chairman, Executive Committee."